

DIVISION OF SCHOOL & COMMUNITY NUTRITION  
KENTUCKY DEPARTMENT OF EDUCATION

Non-Expendable (Accountable) Equipment  
Depreciation Schedule  
(Equipment Costing \$1,000 and Over)

SFA or SPONSORING AGENCY \_\_\_\_\_

SCHOOL \_\_\_\_\_

DESCRIPTION			IN-SERVICE DATE		Type of Equipment		Deletions From Schedule (Check One)						
					Food Service Equipment	Computers, Cash Registers Vehicles, Etc.							
NAME	Serial# Size or Capacity	Energy Source	Mo.	Yr	Original Purchase Cost or Adjusted Depreciable Value	Original Purchase Cost or Adjusted Depreciable Value	Mo.	Yr.	Sale	Storage	Age	Mo	Yr.
A	B	C	D	E	F	G	I	J	K	L	M	N	O

TOTALS\*  
Depreciation Factor  
Totals after Calculation

X .007

F

X .0166

G

+  
\_\_\_\_\_

NOTE: Drop Cents from this Form

\*The above depreciation base must be adjusted each time new equipment is purchased or if equipment is deleted.

SCN-D8  
(Revised: December 2001)  
NON-EXPENDABLE EQUIPMENT DEPRECIATION SCHEDULE  
(Equipment Costing Over \$1,000.00 )

NOTE: Drop Cents from this Form

Check each year to see if something should be deleted.

This document has a two-fold purpose:

- 1. To provide a list of all school food service equipment and it’s depreciable values.
- 2. To provide data for the SCN-D9 (Monthly Allocation of Food and Other Costs).

Directions:

- A. Enter name of equipment.
- B. Enter serial number, size or capacity of equipment.
- C. Enter energy source of equipment.
- D. Enter month equipment was put in service.
- E. Enter year equipment was put in service.
- F. Enter original purchase price or adjusted depreciable value of food service equipment.
- G. Enter original purchase price or adjusted depreciable value of vehicles, computers, cash registers, etc.
- H. Enter year of pre-established life termination date. All food service equipment has a 12-year depreciation cycle and a .007 depreciation factor must be used. All vehicles, computers, cash registers, typewrites, etc., have a 5-year depreciation cycle and the .0166 depreciation factor must be used.
- I. Check reason food service equipment is deleted from schedule.
- J. Check reason food service equipment is deleted from schedule.
- K. Check reason food service equipment is deleted from schedule.
- L. Enter month that equipment was deleted.
- M. Enter year that equipment was deleted.



The bottom of the worksheet is a schedule that, when completed, will represent monthly depreciation to be claimed.

The total of Column **F** and **G** should be multiplied by the appropriated depreciation factor to establish the depreciable value for each category.

Monthly depreciation to be claimed is arrived at by adding totals of Columns **F** and **G** and is then transferred to SCN-D9, Section **IV-A**, Line **2**.